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September 7, 2012

VIA FEDERAL EXPRESS

Honorable Lawrence M. McKenna, U.S.D.J.
 United States District Court for the Southern District of New York
 Daniel Patrick Moynihan United States Courthouse
 500 Pearl Street
 New York, New York 10007

USDC SDNY
 DOCUMENT
 ELECTRONICALLY FILED
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 DATE FILED: 9/25/2012

Re: *In re Adelphia Communications Corp. Securities & Derivative Litigation*
 03 MD 1529 (LMM); ←

The Accident Fund Company (Blue Cross Blue Shield of Michigan) et al. v. Deloitte & Touche LLP, et al. (W.R. Huff Asset Management Co., L.L.C., former plaintiff)
 Civil Action No.: 03-cv-5752 (LMM) ("Huff 1");

W.R. Huff Asset Management Co., L.L.C., v. Deloitte & Touche LLP, et al.
 Civil Action No.: 07-cv-6849 (LMM) ("Huff 3").

Dear Judge McKenna:

We represent W.R. Huff Asset Management Co., L.L.C. ("Huff") and the beneficial owner plaintiffs (the "Beneficial Owners") in the *Huff 1* and *Huff 3* matters. As directed by the Court's Memorandum and Order dated August 28, 2012, and with the permission of Your Honor's Deputy Clerk, Mr. Zaepfel, to file our response by September 7, 2012, we write to provide the Court a list of all pending motions filed by our clients in the above referenced matters.

In *Huff 1*, Huff and the Beneficial Owners filed a motion to lift the PSLRA automatic stay of discovery against Deloitte (Master Docket 03-1529, Dkt. Nos. 354-56). That motion was mooted by our recent settlement with Deloitte, and the corresponding Stipulation and Order of Dismissal with Prejudice of Deloitte, filed on August 24, 2012. (Civil Action No.: 03-cv-5752, Dkt. No. 125).

¹ *W.R. Huff Asset Management Co., L.L.C., v. Deloitte & Touche LLP*, Civil Action No. 03 Civ. 5753 ("Huff 2"), was dismissed by the Court with prejudice on statute of limitations grounds on July 18, 2005, and no appeal of that ruling was taken.

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Motions Docket Nos. 354 - 356 + also 375
 ordered. In this case LST, 9/25/12

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There are no other currently pending motions by Huff and the Beneficial Owners. However, based on additional facts that have recently come to light, Huff and the Beneficial Owners plan to move for leave to amend their complaint against defendant Latham & Watkins LLP ("Latham"). If the anticipated motion for leave to amend is granted, the pending motion to dismiss referenced by Latham in its September 5, 2012 letter to this Court would be rendered moot.

Huff 3 was transferred to this Court in 2007. There are no unique counts in the *Huff 3* complaint, and no separate motions are pending in that case at this time.

Should the Court require any further information, please do not hesitate to contact us.

Respectfully submitted,



Lawrence M. Rosnick

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cc: All Counsel of Record (via email)
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